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No. 98-1101-CFX Title: Rohn F. Drye, Jr., et al., Petitioners
v.
United States

Docketed: January 11, 1999 Court: United States Court of Appeals for the Eighth Circuit

| Entry | Date | Proceedings and Orders |
|---|---|---|
| | Nov 16 1998 | Petition for writ of certiorari filed. (Response due March 12, 1999) |
| | Feb 2 1999 | Order extending time to file response to petition until March 12, 1999. |
| | Mar 10 1999 | Brief of respondent United States in opposition filed. |
| | Mar 24 1999 | DISTRIBUTED. April 16, 1999 |
| | Apr 19 1999 | Petition GRANTED. limited to the following question: "Whether the interest of an heir in an estate constitutes 'property' or a 'right to property' to which the federal tax lien attaches under 26 U.S.C. 6321 even though the heir thereafter purports retroactively to disclaim the interest under state law." SET FOR ARGUMENT November 8, 1999. ********** |
| | Jun 2 1999 | Order extending time to file petitioners' brief on the merits and the joint appendix to and including June 4, 1999. |
| | Jun 4 1999 | Joint appendix filed. |
| | Jun 4 1999 | Brief of petitioners Rohn Drye et al. filed. |
| | Jul 9 1999 | Brief of respondent United States filed. |
| | Sep 20 1999 | Record filed. |
| | Sep 21 1999 | Record filed. |
| | Sep 21 1999 | CIRCULATED. |
| | Nov 8 1999 | ARGUED. |